



## Internal Revenue Service Small Business/Self-Employed Taxpayer Education and Communication

# IRS Stakeholder Headliners ...and more

Special Edition for Payroll Providers

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*This e-mail is being sent to you for distribution to your organization's members. If you need further assistance please contact your local Taxpayer Education and Communication (TEC) office, which can be found at [Taxpayer Education and Communication](#).*

### **Reporting Agents**

Reporting Agents (RAs) assist business taxpayers in the accurate and timely calculation, payment and filing of payroll taxes. A RA is an accounting service, franchiser, bank, or other person who complies with Revenue Procedures 96-17.

### **Did you know?**

The Reporting Agent authority, as determined when submitting Form 8655, does not allow RA to represent or negotiate on behalf of the taxpayer, i.e. request penalty abatements on behalf of their clients. However, they may provide information to the IRS to assist in determining whether or not reasonable cause exists. The determination can be disclosed to the RA named in the authorization because the authorization provides consent to disclose such information to the RA. Newly defined criteria allow Customer Service Representatives (CSRs) to disclose abatement determinations. The abatement need not post in order for this determination to be disclosed to the RA.

***“The fast and accurate way to file ([www.irs.gov](http://www.irs.gov))  
and pay ([www.eftps.gov](http://www.eftps.gov)) your Federal taxes.”***